FORM PA-21

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION PRIVATE RAILROAD APPRAISAL INFORMATION UPDATE

RSA 82

The completed form is DUE ON OR BEFORE July 1, 2006

| STEP 1 PROVIDE OWNERSHIP IDENTIFICA- TION | Type of Ownership (check one) Corporation Association Trust Partnership Limited Partnership Estate Individual (Sole Proprietor) Political Subdivision Other (s | FEDERAL EMPLOYER IDENTIFICATION NUMBER PHONE NUMBER FAX NUMBER | |
|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|--|
| STEP 2 RAILCAR INFORMA- TION | AS OF PERIOD ENDING (CHECK ONE) December 31, 2005 or April 1, 2006 1 Total number of all railroad cars owned or leased by the company 2 Total number of miles traveled "everywhere" by cars owned or leased by the company during the preceding tax year 3 Total number of miles traveled in New Hampshire by cars owned or leased by the | | |
| | company during the preceding tax year 4 Total original cost of all railroad cars owned or leased by the company 5 Total net book value of all railroad cars owned or leased by the company | | |
| STEP 3 CERTIFICA- TION & SIGNATURE | herein. | | |
| | SIGNATURE | DATE | |
| | TITLE | | |
| FOR DRAUSE 0 | NH DEPT OF REVENUE ADMINISTRATION PROPERTY APPRAISAL DIVISION UTILITY TAX BUREAU TO: PO BOX 487 CONCORD, NH 03302-0487 | | |
| | 551755175175552557 | | |

FOR DRAUSE ONLY

FORM **PA-21**

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

PRIVATE RAILROAD APPRAISAL SURVEY

INSTRUCTIONS

| FILE | Every railroad, railway, express, and every parlor, sleeping or dining car corporation or company, or other corporation or company not a railroad company owning any cars operated for profit on any railroad in this state shall pay to the state an annual tax, as of April 1 of each year, upon the actual value of its property and estate, at a rate as nearly equal as may be to the average rate of taxation at that time upon other property throughout the state. The report is due on or before July 1. The assessment date is April 1. | | |
|------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| FILE | | | |
| WHERE TO FILE | Mail this form to the New Hampshire Department of Revenue Administration, Property Appraisal Division, Utility Bureau, PO Box 487, Concord, NH 03302-0487. | | |
| NEED HELP | Call Property Appraisal at (603) 271-2687, Monday through Friday, 8:00 am - 4:30 pm. All written correspondence to the Department should include the taxpayer name, federal employer identification number, the name of a contact person and a day time telephone number. | | |
| ADA COMPLIANCE | Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964. | | |
| STEP 1 OWNERSHIP | Please provide the type of ownership, federal employer identification number, name of the railroad company, name of the owner, billing address, contact person, telephone number, fax number and e-mail address. | | |
| STEP 2 | Check the year of the period ending date. | | |
| RAILCAR INFORMA- | Line 1 Enter the number of railroad cars owned or leased by the company. | | |
| TION | Line 2 Enter the total number of miles traveled "Everywhere" by cars owned or leased by the company during the preceding tax year. | | |
| | Line 3 Enter the total number of miles traveled in New Hampshire by cars owned or leased by the company during the preceding tax year. | | |
| | Line 4 Enter the total original cost of all railroad cars owned or leased by the company. | | |
| | Line 5 Enter the total net book value of all railroad cars owned or leased by the company. | | |
| STEP 3 CERTIFICA- TION & SIGNATURE | Please sign in ink, date and indicate tile of person signing. | | |